

EXHIBIT A to Affidavit of W. Robert Kemp

Textron Systems - Lycoming
Project: WING (Superior Air Parts)

	Actual Cost Incurred 01/01/08-01/06/09
Expense category:	\$
Airfare	5,169.59
Auto rental	1,271.74
Hotel	877.45
Meals	801.32
Other Travel	145.21
Business meetings	76.52
Hotel unallowable	0.00
US Other Travel Unallowable	0.00
Outside Legal	0.00
Other Costs (Moffett and independent consultants)	7,221.92
Labor	87,117.95
Total	102,681.70

	Actual Hours Incurred 01/01/08-01/06/09
Hours by employee:	Hours
Walsh, Ian K	120.00
Wagner, Donald J	40.00
Snyder, Suzette M	40.00
Helminiak, Jerome J	100.00
Everhart, Michael D	60.00
Strite, Jack A	100.00
Foster, Douglas W	30.00
Copeland, Robert J	0.00
Dawes, David W	50.00
Kraft, Michael J	20.00
Mankad, Pankaj N	10.00
Wepener, Verne	20.00
Best, Howard J	40.00
Naculich, Gary T	4.00
Racine, Dennis R	50.00
Ranck, Steven D	960.00
Diaz, Antonio	4.00
Witmer, Scott	4.00
Lynch, Sherry	4.00
Winters, Yvonne	8.00
Miller, Scott	8.00
Stetts, Barbara	10.00

**AFFIDAVIT IN SUPPORT OF DEBTOR'S EXPEDITED MOTION TO
APPROVE BID PROCEDURES FOR SALE OF SUBSTANTIALLY ALL OF DEBTOR'S
ASSETS FREE AND CLEAR OF LIENS – Page 6**

Harrington, Tim	40.00	
Stoner, Todd J	10.00	
Total	1732.00	81,814.30
 Hourly Labor		5,303.65
 Total Labor		<u>87,117.95</u>

Note: Labor Expense Total reflects the actual hourly rate applicable to each named employee utilized by the Textron Systems division of Textron Inc. for government contracting purposes multiplied by the number of hours expended by such employee. The labor reflected above is unburdened by fringe benefits and other associated overheads.